



आयुक्त (अपील) का कार्यालय, वस्तु एवं सेवा कर और केन्द्रीय उत्पाद शुल्क:
O/O THE COMMISSIONER (APPEALS), GST & CENTRAL EXCISE.



द्वितीय तल, जी एम टी भवन / 2nd Floor, GST Bhawan.

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रजिस्टर्ड डाक ए. डी. द्वारा :-

क अपील काइन संख्या / Appeal File No. V2/213/RAJ/2016
मूल आदेश नं / OIO No. 92/ST/REF/2016
दिनांक / Date. 10.08.2016

ख अपील आदेश संख्या (Order-In-Appeal No.):

RAJ-EXCUS-000-APP-037 -2017-18

आदेश का दिनांक / Date of Order: 01.09.2017 जारी करने की तारीख / Date of issue: 04.09.2017

कुमार संतोष, आयुक्त (अपील), राजकोट द्वारा पारित / Passed by Shri Kumar Santosh, Commissioner (Appeals), Rajkot

ग अपर उल्लेखित/ संयुक्त आयुक्त/ उपसंचालक सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क सेवाकर, राजकोट / जामनगर / गान्धिधाम द्वारा उपरलिखित जारी मूल आदेश में सुनिश्चित / Arising out of above mentioned OIO issued by Additional/Joint/Deputy/Assistant Commissioner, Central Excise / Service Tax, Rajkot / Jamnagar / Gandhidham

घ अपीलकर्ता & प्रतिवादी का नाम एवं पता /Name&Address of the Appellant & Respondent :- M/s. Kich Architectural Product P. Ltd., Plot No. 14,15 &22, S No. 38/1, Bhaichand Mehta Ind. Estate, Vavdi..Rajkot

इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपरोक्त पाठिकर्ता / प्रतिकरण के समक्ष अपील दाखल कर सकता है। / Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.

(A) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपील विभाग के प्रति अपील, केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35B के अन्तर्गत एवं वित्त अधिनियम, 1994 की धारा 86 के अन्तर्गत निम्नलिखित ढंग से की जा सकती है। / Appeal to Customs, Excise & Service Tax Appellate Tribunal under Section 35B of CEA, 1944 / Under Section 86 of the Finance Act, 1994 an appeal lies to:-

(i) विशेष बेंच न्यायालय में सम्बन्धित सभी मामलों सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपील विभाग की विशेष पीठ, ग्रेट ब्लॉक नं 2, आर. के. पुरम, नई दिल्ली, को की जानी चाहिए। / The special bench of Customs, Excise & Service Tax Appellate Tribunal of West Block No. 2, R.K. Puram, New Delhi in all matters relating to classification and valuation

(ii) उपरोक्त धारा 35B (1)(a) में बतलाए गए अपील के अलावा शेष सभी अपील सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपील विभाग (सिस्टम) की पश्चिम क्षेत्रीय पीठ, द्वितीय तल, भृगुमाली भवन असावा अहमदाबाद- 380016 को की जानी चाहिए। / To the West regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd Floor, Bhaumali Bhawan, Asarwa Ahmedabad-380016 in case of appeals other than as mentioned in para- 1(a) above.

(iii) अपील विभाग के समक्ष अपील प्रस्तुत करने के लिए केन्द्रीय उत्पाद शुल्क (अपील) विनियम, 2001, के नियम 6 के अन्तर्गत निर्धारित फीम एवं प्रथम EA-3 को धारा 35B(1) में बतलाए गए तरीके से दर्ज किया जाना चाहिए। / The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 / as prescribed under Rule 6 of Central Excise (Appeal) Rules, 2001 and shall be accompanied against one which at least should be accompanied by a fee of Rs. 1,000/- Rs.5000/-, Rs.10,000/- where amount of duty demand/interest/penalty/refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asst. Registrar of branch of any nominated public sector bank of the place where the bench of any nominated public sector bank of the place where the bench of the Tribunal is situated. Application made for grant of stay shall be accompanied by a fee of Rs. 500/-

(B) अपील विभाग के समक्ष अपील, वित्त अधिनियम, 1994 की धारा 86(1) के अन्तर्गत तालिका विनियम, 1994 के नियम 9(1) के तहत निर्धारित फॉर्म S.T.-5 में धारा 35B(1) में बतलाए गए तरीके से दर्ज किया जाना चाहिए। / The appeal under sub section (1) of Section 86 of the Finance Act, 1994, to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules, 1994, and shall be accompanied by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied is more than five lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated. / Application made for grant of stay shall be accompanied by a fee of Rs.500/-

(i) विहित अधिनियम, 1994 की धारा 86 की उप-धाराओं (2) एवं (2A) के अंतर्गत टॉर की सही अन्याय, संशोधन विधिवत्, 1994, के नियम 9(2) एवं 9(2A) के तहत विधिवत् धारा S.T.7 में की जा सकती है एवं उसके साथ अनुसूचक, केन्द्रीय उत्पाद शुल्क अधिनियम (अपील), केन्द्रीय उत्पाद शुल्क द्वारा पारित आदेश की प्रतियाँ संलग्न की (जहाँ से एक प्रति पेशगीत होती चाहिए) और अनुसूचक द्वारा संशोधन अनुसूचक अधिनियम, केन्द्रीय उत्पाद शुल्क संशोधन, को अपील के अंतर्गत प्रस्तुत करने का निर्देश देने वाले आदेश की प्रति जो साथ में संलग्न करने होती है।
The appeal under sub-section (2) and (2A) of the section 86 of the Finance Act 1994 shall be filed in Form ST.7 as prescribed under Rule 9 (2) & 9(2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise or Commissioner, Central Excise (Appeals) (one of which shall be a certified copy) and copy of the order passed by the Commissioner authorizing the Assistant Commissioner or Deputy Commissioner of Central Excise/ Service Tax to file the appeal before the Appellate Tribunal.

(ii) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं संशोधन अपील के अधिनियम (सेक्ट) के प्रति अपील के अंतर्गत से केन्द्रीय उत्पाद शुल्क अधिनियम 1994 की धारा 150ए के अंतर्गत, जो की विधिवत् अधिनियम, 1994 की धारा 83 के अंतर्गत संशोधन को भी लागू की गई है, इन आदेश के प्रति अपील के अधिनियम में अपील करने समय उत्पाद शुल्क/सेक्टर का आया के 10 प्रतिशत (10%), जब आया एवं नुमांजा विवादित है, या नुमांजा, जब केवल नुमांजा विवादित है, का भुगतान किया जाए, बशर्त कि इस धारा के अंतर्गत जमा कि जाने वाली अपीलित देय राशि दम करीब तब से अधिक न हो।
केन्द्रीय उत्पाद शुल्क एवं संशोधन के अंतर्गत 'आया शुल्क' से निम्न शामिल है।

- (i) धारा 11 डी के अंतर्गत रकम
- (ii) सेक्टर जमा की गई राशि
- (iii) सेक्टर जमा विधिवत् के नियम 6 के अंतर्गत देय रकम

- बशर्त कि इस धारा के अंतर्गत विधिवत् (अ 2) अधिनियम 2014 के अंतर्गत जो पूर्व किसी अपील के अंतर्गत विचारधीन संशोधन अर्थात् अपील को लागू नहीं होगी।

For an appeal to be filed before the CESTAT, under Section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under Section 83 of the Finance Act, 1994, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute, provided the amount of pre-deposit payable would be subject to a ceiling of Rs. 10 Crores.

Under Central Excise and Service Tax, "Duty Demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules

- provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(C) **आया संशोधन की पुनरीक्षण आवेदन :**
Revision application to Government of India:
इस आदेश की पुनरीक्षण विधिवत् विनियमित संशोधन से केन्द्रीय उत्पाद शुल्क अधिनियम, 1994 की धारा 35EE के अंतर्गत अर्थात् अपील, भारत सरकार, पुनरीक्षण आवेदन इकाई, विगत संशोधन, टाउनशिप बिल्डिंग, पार्लामेंट स्ट्रीट, नई दिल्ली-110001, को किया जाता चाहिए।
A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35B ibid:

(i) यदि माल के किसी नुकसान के मामले में, जहाँ नुकसान किसी माल को किसी कारखाने से भंडार गृह के पारगमन के दौरान या किसी अन्य कारखाने या फिर किसी एक भंडार गृह से दूसरे भंडार गृह पारगमन के दौरान या किसी माल गृह में या भंडारण में माल के पारगमन के दौरान, किसी कारखाने या किसी भंडार गृह से माल के नुकसान के अंतर्गत है।
In case of any loss of goods, where the loss occurs in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse

(ii) भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात कर रहे माल के विनिर्माण में प्रयुक्त कच्चे माल या सही सहे केन्द्रीय उत्पाद शुल्क के छूट (सेक्टर) के अंतर्गत में, जो भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात की गयी है।
In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(iii) यदि उत्पाद शुल्क का भुगतान किए बिना भारत के बाहर, नेपाल या भूटान को माल निर्यात किया गया है।
In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(iv) मुनिशियन उत्पाद के उत्पादन शुल्क के अंतर्गत के लिए जो इच्छा अर्थात् इस अधिनियम एवं इसके विनियम प्रावधानों के तहत अंतर्गत की गई है और ऐसे आदेश जो अनुसूचक (अपील) के द्वारा विगत अधिनियम (अ 2), 1998 की धारा 109 के द्वारा निर्यात की गई तरीके अथवा समावर्तित पर या बाद में पारित किए गए हैं।
Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec. 109 of the Finance (No.2) Act, 1998

(v) उपरोक्त आवेदन की दो प्रतियाँ पत्र संख्या EA-8 में, जो की केन्द्रीय उत्पाद शुल्क (अपील) विधिवत्, 2001, के नियम 9 के अंतर्गत विनियमित है, इस आदेश के संशोधन के 3 माह के अंतर्गत की जानी चाहिए। उपरोक्त आवेदन के साथ मूल आदेश व अपील आदेश की दो प्रतियाँ संलग्न की जानी चाहिए। साथ ही केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35-EE के तहत विधिवत् शुल्क की अद्यतनी के संशोधन के तौर पर TR-6 की प्रति संलग्न की जानी चाहिए।
The above application shall be made in duplicate in Form No. EA-8 as specified under Rule. 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the O/O and Order-in-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(vi) पुनरीक्षण आवेदन के साथ विनियमित निर्धारित शुल्क की अद्यतनी की जानी चाहिए।
जहाँ संशोधन रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- का भुगतान किया जाए और यदि संशोधन रकम एक लाख रुपये से ज्यादा हो तो रुपये 1000/- का भुगतान किया जाए।
The revision application shall be accompanied by a fee of Rs. 200/- where the amount involved is Rupees One Lac or less and Rs. 1000/- where the amount involved is more than Rupees One Lac.

(D) यदि इस आदेश में बड़े मूल आदेशों का समावेश है तो प्रत्येक मूल आदेश के लिए शुल्क का भुगतान, उपरोक्त इन से किया जाना चाहिए। इस तथ्य के होते हुए भी की निम्न पट्टी सही से धारण के लिए आवश्यक है अपीलित अपील के लिए एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।
In case, if the order covers various numbers of order, in Original, fee for each O.L.O. should be paid in the aforesaid manner, notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filed to avoid scripparia work of excising Rs. 1 lakh fee of Rs. 100/- for each.

(E) पेशवासीय न्यायालय शुल्क अधिनियम, 1975, के अनुसूची 1 के अनुसार मूल आदेश एवं संशोधन आदेश की प्रति पर निर्धारित 0.50 रुपये का न्यायालय शुल्क टिकट अंकित होना चाहिए।
One copy of application or O.L.O. as the case may be, and the order of the adjudicating authority shall bear a court fee stamp of Rs. 0.50 as prescribed under Schedule-I in terms of the Court Fee Act, 1975, as amended.

(F) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं संशोधन अपील के अधिनियम (सर्वे विधि) विधिवत्, 1982 में उल्लिखित एवं अन्य संबंधित मामलों की सम्बन्धित करने वाले विधियों की और भी ध्यान आकर्षित किया जाता है।
Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

(G) सब अपील के अधिनियम को अपील दखिन करने में संबंधित न्यायालय, विस्तृत और नवीनतम प्रावधानों के लिए, अपील की विधिवत् वेबसाइट www.cbec.gov.in को देख सकते हैं।
For the elaborate, detailed and latest provisions relating to filing of appeal to the higher appellate authority, the appellant may refer to the Departmental website www.cbec.gov.in



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::ORDER IN APPEAL ::

M/s. Kich Architectural Products Pvt. Ltd., Plot No. 14,15 & 22, Survey No. 38/1, Bhaichand Mehta Industrial Estate, Rajkot (hereinafter referred to as "the appellant") filed the present appeal against Order-in-Original No. 92/ST/REF/2016 dated 10.08.2016 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Service Tax Division, Rajkot(hereinafter referred to as "the lower adjudicating authority").

2. The brief facts of the case are that the appellant filed refund claim for Rs. 45,869/- (Rs. 21,815/- + Rs. 24,054/-) on 28.12.2015 under Section 11B of the Central Excise Act, 1944 as made applicable to service tax matter under Section 83 of the Finance Act, 1994 on the ground that they had raised one invoice dated 06.01.2015 in favor of M/s. Gulshan Homes and Infrastructure Pvt. Ltd. Noida (hereinafter referred to as "M/s. Gulshan Homes) for fitting charges on which service tax was paid by them on 05.02.2015. However, M/s. Gulshan Homes did not honor the invoice raised by the appellant, who had to raise another invoice dated 16.07.2015 again for the same service as in invoice dated 06.01.2015. M/s. Gulshan Homes discharged service tax liability of Rs. 24,054/- again on 05.09.2015 even if the appellant had already paid service tax of Rs. 24,710/- on the second invoice also raised on M/s. Gulshan Homes. The appellant paid service tax two times in addition to payment made by M/s. Gulshan Homes on same service. The department observed that appellant claimed refund of Rs. 45,869/- is not admissible stating that refund of Rs. 24,054/- was paid by M/s. Gulshan Homes on behalf of the appellant under the category of "Construction of Residential Complex" whereas refund claim has been filed by the applicant for excess payment of service tax under the category of "Erection, Commissioning and Installation" and that the service tax amount had not been paid by the appellant. It was also stated that ST-3 returns for the period October, 2014 to March,2015 was not filed by the appellant. Therefore, the refund application along with original documents had been returned to the appellant on 04.04.2016. The appellant again submitted the refund claim on 11.05.2016 after filing ST-3 returns. SCN was issued on 25.07.2016 proposing rejection of refund claim of Rs. 45,869/- which was rejected by the adjudicating authority vide impugned order.

3. Being aggrieved with the impugned order, the appellant filed appeal, *inter alia*, on the ground that the adjudicating authority has erred in rejecting the refund stating that the appellant has not filed any intimation for cancellation of invoice even if there is no such provision; that even if there is violation of some procedure then also for such procedural lapse refund as claimed cannot be rejected; that refund claim of Rs. 21,815/- rejected on the ground of bar of limitation is erroneous, as is clarified in the

statement of facts that the claim was filed within time but it was returned on the ground which was not relevant and was not even requirement of the law; that rejection of refund claim of Rs. 24,054/- on the ground that the said amount is claimed as cenvat credit by service recipient, ignoring the fact that the balance amount of refund claim was not for the amount of second time service tax paid by the appellant but was of the amount paid by service recipient under the category of Construction Service; that the rejection of the refund without properly appreciating submissions made and relevant decisions referred in their submission dated 10.08.2016, is bad in law.

4. Personal hearing in the matter was attended to by Shri Paresh Sheth, Advocate, who reiterated grounds of Appeal and submitted that the appellant made refund claim for Rs. 45,869/- (Rs. 21,815/- + Rs. 24,054/-) as their client M/s. Gulshan Homes did not honor first invoice and asked them to raise another invoice for the same service; that they again paid service tax of Rs. 24,710/- for the 2nd invoice also, hence refund on 1st invoice must be allowed; that their customer i.e. M/s. Gulshan Homes again made payment of Service Tax of Rs. 24,054/- and deducted this amount from the appellant. Hence, they are entitled to get refund of Rs. 21,815/- (1st payment) and Rs. 24,054/- (3rd payment) made by M/s. Gulshan Homes as it was paid in their name as is evident from challan and they also deducted this amount of Rs. 24,054/- from their account. Hence, the appellant is entitled to get refund of Rs. 21,815/- + Rs. 24,054/- as claimed by them; that their appeal needs to be allowed in view of above facts.

Findings:

5. I have carefully gone through the facts of the case, impugned order, grounds of appeals and submissions made by all the appellants. I find that the issues to be decided is whether the impugned order rejecting the refund claim of excess service tax of Rs. 45,869/- (Rs. 21,815/- + Rs. 24,054/-) is legal and proper or not.

6. I find that the appellant's refund claim for Rs. 21,815/- has been rejected on the ground that the appellant has not filed any intimation for cancellation of invoice dated 06.01.2015. The appellant has contended that there is no provision for intimation of cancellation of invoices and hence there is no violation and even if there is some violation of procedure then also for any procedural lapse refund of tax paid twice cannot be rejected. I find that the argument made by the appellant is tenable. There is no provision in Service Tax Rules, 1994 that in the event of cancellation of invoice, the intimation is required to be given/filed with jurisdictional Range/Division. Hence, rejection of Refund of Rs. 21,815/- is not valid/legal on this ground.

6.1 The refund claim of Rs. 21,815/- has also been rejected on the ground of limitation considering the date of filing of refund claim as 11.05.2016 against the date of payment as 05.02.2015. The appellant has contended that the claim was filed within

time on 28.12.2015 but the adjudicating authority had returned the claim on inadvertent ground. It is on record that the appellant had filed refund claim on 28.12.2015 for refund of service tax paid on 05.02.2015, which was well within the time limit of one year specified under Section 11B of the Central Excise Act, as made applicable to service tax matter under Section 83 of the Finance Act, 1994. In light of the said factual position, the refund claim for Rs. 21,815/- could not be held time barred and this ground is also not legal/valid. Thus, I set aside the impugned order rejecting refund of Rs. 21,815/-.

6.2 The refund claim of Rs. 24,054/- has been rejected by the adjudicating authority on ground that M/s. Gulshan Homes have availed cenvat credit of the same. It is a fact that the customer of the appellant i.e. M/s. Gulshan Homes have paid service tax of Rs. 24,054/- under the category of Construction of Residential Complex and the said amount has been deposited into Govt. account vide Challan No. 21836 dated 05.09.2015 wherein name of the appellant is appearing as the name of assessee who is paying but paid by them and deducted from their account, then it has to be treated as paid on behalf of the appellant, under wrong category of service, which is required to be refunded to the appellant in view of fact that the appellant had already paid correct service tax liability of Rs. 24,710/- under 2nd invoice raised to the said customer for the same service. It is on record that the customer has not remitted the service tax amount to the appellant and has actually deducted the service tax amount from total bill amount. The appellant has also submitted certificate dated 28.11.2015 issued by M/s. Bhavin Associates, Chartered Accountant certifying that the appellant had received payment of value of taxable services against Invoice No. IST-1516/40024 dated 16.07.2015, after deducting service tax of Rs. 24,054/- Hence, I find that incidence of tax burden of Rs. 24,054/- has not been passed to any other person by the appellant. M/s. Gulshan Homes have also certified that service tax of Rs. 24,054/- payable to the appellant against RA Bill No. 1 dated 17.08.2015 was deposited on behalf of the appellant vide Challan No. 21836 dated 05.09.2015 and that refund of service tax so paid is not claimed by them from Service Tax department. It has also been stated in the said certificate that M/s. Gulshan Homes have claimed cenvat credit of service tax of Rs. 24,054/- against service tax charged in RA Bill No. 1 dated 17.08.2015 but no credit has been taken by them on Rs. 24,710/-. In the negative list regime w.e.f. 01.07.2012, classification of service for refund of service tax paid twice is not relevant. Hence, appellant's refund claim cannot be rejected on different classification as long as 2nd time and 3rd time tax payment are established, as in this case. M/s. Gulshan Homes could have got credit of Rs. 24,710/- but could get credit of Rs. 24,054/- only due to rigid stand adopted by them. Therefore, I find that the appellant is entitled for refund of service tax of Rs. 45,869/- (Rs. 21,815/- + Rs. 24,054/-).



7. In view of above factual position, I set aside the impugned order and allow the appeal.

6.1. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

7.1. The appeal filed by the appellant stand disposed of in above terms.

(Handwritten Signature)
11/9/2016
(कुमार संतोष)
आयुक्त (अपील्स)

By Speed Post

To,

M/s. Kich Architectural Products Pvt. Ltd.,
Plot No. 14,15 & 22,
Survey No. 38/1,
Bhaichand Mehta Industrial Estate,
Rajkot

मै. किच आर्किटेक्टयूरल प्रोडक्ट्स प्रा. लिमिटेड,
प्लॉट नं. १४, १५ एवं २२,
सर्वे नं. ३८/१,
भाईचन्द मेहता इंडस्ट्रियल इस्टेट,
राजकोट

Copy to:


1. The Chief Commissioner, GST & Central Excise, Ahmedabad Zone, Ahmedabad.
2. The Commissioner, GST & Central Excise, Rajkot Commissionerate, Rajkot.
3. The Assistant Commissioner, GST & Central Excise, Division-I, Rajkot.
4. Guard File.




7. In view of above factual position, I set aside the impugned order and allow the appeal.

6.1. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

7.1. The appeal filed by the appellant stand disposed of in above terms.

सन्धारित,

 आर. एन. मीणा,
 अधीक्षक (अपील)


 (कुमार संतोष)
 आयुक्त (अपील्स)

By Speed Post

To,

M/s. Kich Architectural Products Pvt. Ltd., Plot No. 14,15 & 22, Survey No. 38/1, Bhaichand Mehta Industrial Estate, Rajkot	मै किच आर्किटेक्टयूरल प्रोडक्ट्स प्रा. लिमिटेड, प्लॉट नं. 14, 15 एवं 22, सर्वे नं. 38/1, भाईचन्द मेहता इंडस्ट्रियल इस्टेट, राजकोट
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Copy to:

1. The Chief Commissioner, GST & Central Excise, Ahmedabad Zone, Ahmedabad.
2. The Commissioner, GST & Central Excise, Rajkot Commissionerate, Rajkot.
3. The Assistant Commissioner, GST & Central Excise, Division-I, Rajkot.
4. Guard File.

